

# Idaho State Historical Society

Analyst: Randolph

## Historical Summary

OPERATING BUDGET	FY 2020 Total App	FY 2020 Actual	FY 2021 Approp	FY 2022 Request	FY 2022 Gov Rec
<b>BY FUND CATEGORY</b>					
General	4,039,100	3,802,200	3,864,300	3,951,000	3,923,700
Dedicated	1,924,800	1,348,600	3,114,700	2,339,000	2,325,300
Federal	1,604,300	941,000	1,436,000	1,911,100	1,636,500
<b>Total:</b>	<b>7,568,200</b>	<b>6,091,800</b>	<b>8,415,000</b>	<b>8,201,100</b>	<b>7,885,500</b>
Percent Change:		(19.5%)	38.1%	(2.5%)	(6.3%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	4,243,500	3,633,600	4,322,500	4,715,700	4,400,100
Operating Expenditures	3,095,600	2,194,100	3,881,800	3,297,200	3,297,200
Capital Outlay	67,500	141,900	49,100	26,600	26,600
Trustee/Benefit	161,600	122,200	161,600	161,600	161,600
<b>Total:</b>	<b>7,568,200</b>	<b>6,091,800</b>	<b>8,415,000</b>	<b>8,201,100</b>	<b>7,885,500</b>
Full-Time Positions (FTP)	57.00	57.00	57.00	57.00	57.00

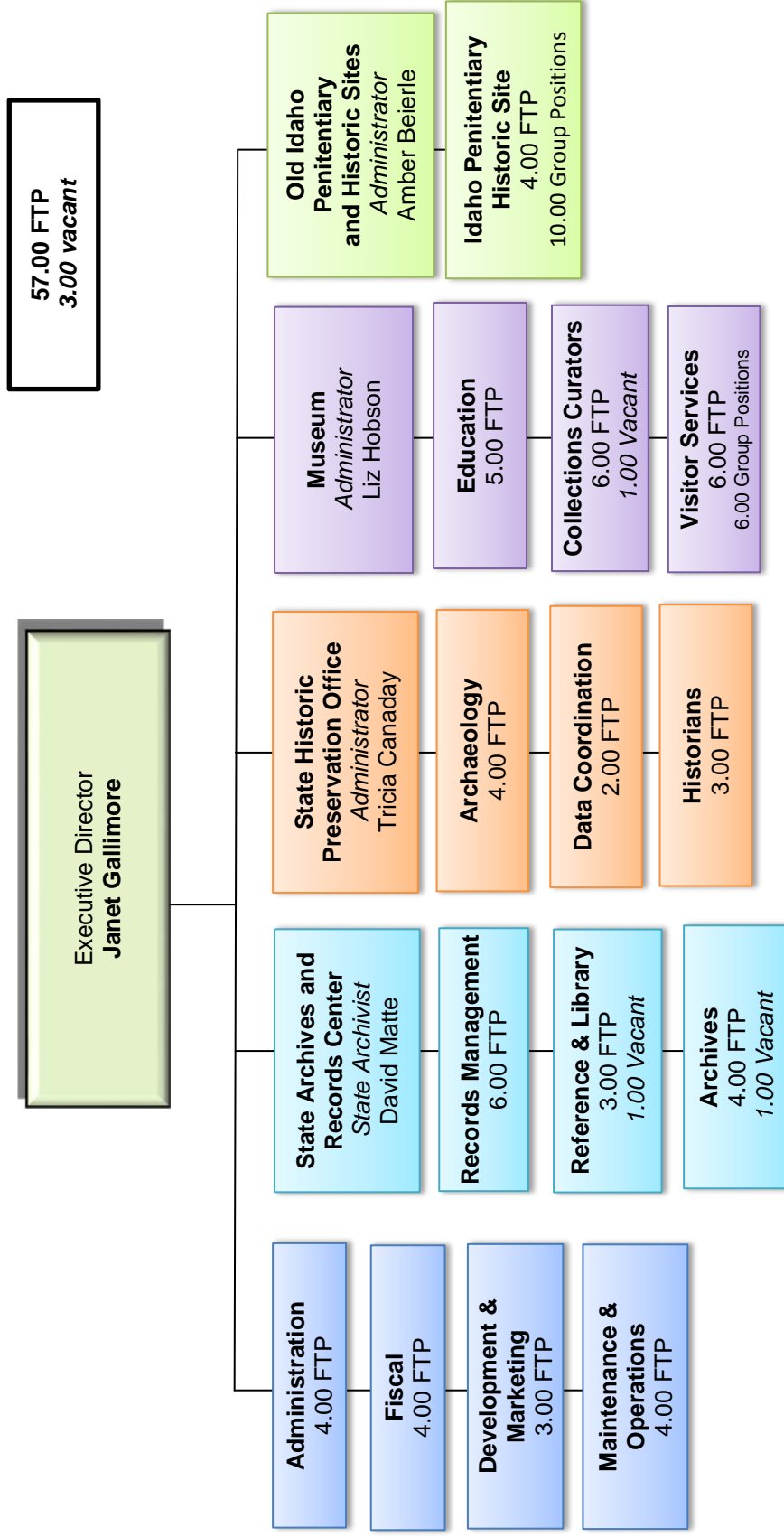
## Division Description

The Idaho State Historical Society is a system of cultural and historic resources composed of the Idaho State Museum, Idaho State Archives, State Historic Preservation Office, and Historic Sites Program. The agency was established by statute in 1907 and is organized within the Department of Self-Governing Agencies. The agency's core functions, as stated by Chapter 41, Title 67, Idaho Code, are that the agency's trustees shall:

- 1) Identify, preserve, and protect sites, monuments, and points of interest in Idaho of historic merit (Section 67-4114, Idaho Code);
- 2) Protect archaeological and vertebrate paleontological sites and resources on public land (Section 67-4119, Idaho Code);
- 3) Govern the agency and administer the powers and duties required to preserve and protect any historical record of the history and culture of Idaho (Section 67-4123, Idaho Code);
- 4) Encourage and promote interest in the state of Idaho and collect, preserve, and exhibit artifacts/information illustrative of Idaho history, culture, and society (Section 67-4126, Idaho Code);
- 5) Facilitate the use of records for official reference and historical research (Section 67-4126(6), Idaho Code);
- 6) Be responsible for records management services for state government and accept archival material from local governments (Section 67-4126(7), Idaho Code);
- 7) Serve as the Geographic Names Board of the state (Section 67-4126(15), Idaho Code);
- 8) Carry out the preservation and protection of the state's historic, archeological, architectural, and cultural heritage resources (Chapter 46, Title 67, Idaho Code);
- 9) Provide for the creation of an Idaho Archeological Survey (Section 33-3901, Idaho Code);
- 10) Be responsible for consolation, determination of appropriate actions, and providing for reinternment of human remains that have been disturbed (Chapter 5, Title 27, Idaho Code); and
- 11) Administer the National Historic Preservation Act that assigns responsibility to the state historic preservation officer for administration of the national historic preservation program at the state level (54 U.S.C. 300101).

# Idaho State Historical Society Organizational Chart

Analyst: Randolph



**Part II – Performance Measures**

Performance Measure		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Online Development and Reach: Foster statewide accessibility</b> <i>Optimize public awareness and participation in agency services through enhanced online, digital, and website engagement, marketing, and outreach.</i>						
1. <b>Old Measure</b> Website daily page views Social media footprint	Actual target	2,458 <i>Website views</i>	2,460 <i>Website views</i>	1,251 <i>Website views</i>  27,597 <i>Social media footprint</i>	♦ 419,592 Annual Pageviews  35% Percentage of traffic outside of Treasure Valley  35,665 Social media footprint	-----
<b>♦ New Measure</b> Number of annual visitors on the ISHS Website -Grow the annual number of website visitors by 10% -Grow the number of annual website visitors from outside the Treasure Valley by 15% -Increase overall social media footprint 19.3%					Created the History at Home digital content web page.  Increase total social media base to 30,000 (currently at 27,597)	Increase annual pageviews by 10% Increase web traffic outside the Treasure Valley by 15% (to 50% of overall traffic) Increase overall social media footprint 19.3% (42,560)
<b>Idaho State Museum Educational Impact</b> <i>National History Day In Idaho Program (NHD)</i>						
2. % of NHD in Idaho participating educators who believe the program provides college readiness skills					90% Internal NHD Survey, 2020	
3. % of NHD in Idaho parents believe the program builds students confidence					76% Internal NHD Survey, 2020	
4. % of both NHD in Idaho parent and educator who believe the program builds critical thinking skills					85% Internal NHD Survey, 2020	

## Historical Society, Idaho State

## Performance Report

Performance Measure		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
5. % of Museum visitors with a stronger sense of connection between today's issues and Idaho's past					88% Independent Idaho State Museum Exit Survey, 2019  Idaho Policy and Consulting L.L.C. Gloria Totoricagüena	
6. % of Museum visitors who intend to travel to other regions of Idaho					88% Independent Idaho State Museum Exit Survey, 2019  Idaho Policy and Consulting L.L.C. Gloria Totoricagüena	
<b>Efficiently and effectively implement national policy at the state level through the required programs of the National Historic Preservation Act</b> <i>Provide Idaho voice to federal decision making through required Section 106 review of federal projects</i>						
7. Number of federal projects reviewed for compliance with Section 106 and within required timeline	actual	1,143	1,295	1,181	998	-----
	target	94.7% compliance with federal law  Total reviews 1207	94.1% compliance with federal law  Total reviews 1376	94.8% compliance with federal law  Total reviews 1244	96.8% compliance with federal law  Total reviews 1031	
8. % of Section 106 reviews resulting in Advisory Council intercession	target <2 per year				.1% One appeal to ACHP	
9. Strengthen efficiency and federal project regulatory streamlining through Programmatic Agreements	actual	66	69	72	78	-----
<b>Efficiently and effectively implement national policy at the state level through the required programs of the National Historic Preservation Act</b> <i>Steward state-owned historic assets and statewide historic and cultural resources</i>						
10. Idaho Historical and Archaeological Sites added to the Sites Inventory	actual	1,870 (1094) Archaeological sites	1657 (998) Archaeological sites	1301 (786) Archaeological sites	1576 (595) Archaeological sites	-----
		(776) Historic or architectural sites	(659) Historic or architectural sites	(515) Historic or architectural sites	(981) Historical sites	
	target	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	

## Historical Society, Idaho State

## Performance Report

Performance Measure		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
11. Idaho Historical and Archaeological Sites updated in the Sites Inventory		827 (771) Archaeological sites	1708 (1029) Archaeological sites	891 (534) Archaeological sites	1831 (1489) Archaeological Sites	
	actual	(56) Historic or architectural sites	(679) Historic or architectural sites	(357) Historic or architectural sites	(324) Historical sites	-----
	target	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	
<b>Increase amount of collections, records and information preserved and made available for public use through best practices at the Idaho State Archives (ISA) and State Record Center (SRC)</b> <i>Provide records management and archival best practices for Idaho's city, county, state and territorial records through the ISHS Government Records Program</i>						
12. Number of record inventory sets that contain permanent records served by ISA and SRC	actual				363	-----
	target				82% of unique record sets stored at ISA and SRC contain permanent government records	
13. Number of government entity customers for 10 years or longer at ISA and SRC	actual				330	-----
	target				74.6% of unique record sets stored at ISA and SRC have used our services for 10 years or longer	
14. Number of Idaho's judicial districts represented in government records at ISA and SRC	actual				35	-----
	target				100% of judicial districts are represented in government records holdings at ISA and SRC	
	target	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	In accordance with records retention program standards	

## Historical Society, Idaho State

## Performance Report

Performance Measure		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>Build Idaho's Heritage Infrastructure through Agency Re-granting Programs</b> <b>Including Community Enhancement Grants (CEG), Certified Local Government Grants (CLG), State</b> <b>Historic Records Advisory Board Grants (SHRAB), and Governor's Lewis and Clark Committee Grants</b> <i>Steward state-owned historic assets and statewide historic and cultural resources</i>						
15. Funds re-granted for heritage infrastructure to local jurisdictions	actual	\$140,963	\$161,531	\$157,600	\$122,155	-----
	target	<i>As required by law or program policy</i>	<i>As required by law or program policy</i>	<i>As required by law or program policy</i>	<i>As required by law or program policy</i>	

## For More Information Contact

Janet L. Gallimore, Executive Director  
Idaho State Historical Society  
2205 Old Penitentiary Road  
Boise, ID 83712  
Phone: (208) 334-2682  
E-mail: [Janet.Gallimore@ishs.idaho.gov](mailto:Janet.Gallimore@ishs.idaho.gov)



Idaho Legislative Services Office  
Legislative Audits Division

## IDAHO STATE HISTORICAL SOCIETY

April Renfro, Manager

### SUMMARY

---

#### PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho State Historical Society (ISHS) covering the fiscal years ended 2015, 2016, and 2017. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the ISHS.

#### FINDINGS AND RECOMMENDATIONS

There are four findings and recommendations in this report.

**Finding 1** – Internal control weaknesses exist in federal grant accounting and program compliance.

**Finding 2** – The ISHS has a growing cash balance in the Federal Fund 0348.

**Finding 3** – Financial reporting processes contain deficiencies in internal control allowing errors in the Miscellaneous and Schedule of Expenditures of Federal Awards (SEFA) closing packages to go undetected.

**Finding 4** – ISHS employees accepted gifts from the Foundation for Idaho History in excess of \$50 per person, in conflict with Idaho statute.

The complete findings are detailed on pages 1 through 4 of this report.

#### PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

#### AGENCY RESPONSE

The ISHS has reviewed the report and is in general agreement with the contents.

# Historical Society

Analyst: Randolph

## FY 2020 Actual Expenditures by Division by Program

			FTP	PC	OE	CO	T/B	LS	Total
<b>0.30</b>	<b>FY 2020 Original Appropriation</b>								
	0001-00	Gen	30.80	2,288,600	1,698,900	65,300	31,600	0	4,084,400
	0349-00	Ded	11.40	758,600	725,200	8,200	0	0	1,492,000
	0450-75	Ded	3.00	159,800	150,600	0	0	0	310,400
	0481-09	Ded	1.00	70,800	53,500	0	0	0	124,300
	0348-00	Fed	10.80	999,000	477,100	0	130,000	0	1,606,100
	<b>Totals:</b>		57.00	4,276,800	3,105,300	73,500	161,600	0	7,617,200
<b>0.44</b>	<b>Sick Leave Rate Reduction</b>								
	0001-00	Gen	0.00	(4,400)	0	0	0	0	(4,400)
	0349-00	Ded	0.00	(1,400)	0	0	0	0	(1,400)
	0450-75	Ded	0.00	(300)	0	0	0	0	(300)
	0481-09	Ded	0.00	(200)	0	0	0	0	(200)
	0348-00	Fed	0.00	(1,800)	0	0	0	0	(1,800)
	<b>Totals:</b>		0.00	(8,100)	0	0	0	0	(8,100)
<b>0.45</b>	<b>1% General Fund Reduction</b>								
	0001-00	Gen	0.00	(25,200)	(9,700)	(6,000)	0	0	(40,900)
	<b>Totals:</b>		0.00	(25,200)	(9,700)	(6,000)	0	0	(40,900)
<b>1.00</b>	<b>FY 2020 Total Appropriation</b>								
	0001-00	Gen	30.80	2,259,000	1,689,200	59,300	31,600	0	4,039,100
	0349-00	Ded	11.40	757,200	725,200	8,200	0	0	1,490,600
	0450-75	Ded	3.00	159,500	150,600	0	0	0	310,100
	0481-09	Ded	1.00	70,600	53,500	0	0	0	124,100
	0348-00	Fed	10.80	997,200	477,100	0	130,000	0	1,604,300
	<b>Totals:</b>		57.00	4,243,500	3,095,600	67,500	161,600	0	7,568,200
<b>1.21</b>	<b>Net Object Transfer</b>								
	0001-00	Gen	0.00	0	(28,000)	28,000	0	0	0
	0349-00	Ded	0.00	0	(63,000)	44,400	18,600	0	0
	0348-00	Fed	0.00	0	(5,100)	5,100	0	0	0
	<b>Totals:</b>		0.00	0	(96,100)	77,500	18,600	0	0
<b>1.41</b>	<b>Receipt to Appropriation</b>								
	0001-00	Gen	0.00	0	0	5,200	0	0	5,200
	<b>Totals:</b>		0.00	0	0	5,200	0	0	5,200
<b>1.61</b>	<b>Reverted Appropriation</b>								
	0001-00	Gen	0.00	(600)	(241,500)	0	0	0	(242,100)
	0349-00	Ded	0.00	(284,700)	(231,200)	(8,200)	0	0	(524,100)
	0450-75	Ded	0.00	(8,100)	(19,200)	0	0	0	(27,300)
	0481-09	Ded	0.00	(4,700)	(20,100)	0	0	0	(24,800)
	0348-00	Fed	0.00	(311,800)	(293,400)	(100)	(58,000)	0	(663,300)
	<b>Totals:</b>		0.00	(609,900)	(805,400)	(8,300)	(58,000)	0	(1,481,600)



# Historical Society

Analyst: Randolph

## FY 2020 Actual Expenditures by Division by Program

		FTP	PC	OE	CO	T/B	LS	Total
<b>2.00 FY 2020 Actual Expenditures</b>								
0001-00	Gen	30.80	2,258,400	1,419,700	92,500	31,600	0	3,802,200
General			2,258,400	1,419,700	92,500	31,600	0	3,802,200
0349-00	Ded	11.40	472,500	431,000	44,400	18,600	0	966,500
Miscellaneous Revenue			472,500	431,000	44,400	18,600	0	966,500
0450-75	Ded	3.00	151,400	131,400	0	0	0	282,800
Records Management Service			151,400	131,400	0	0	0	282,800
0481-09	Ded	1.00	65,900	33,400	0	0	0	99,300
Capitol Commission Operating			65,900	33,400	0	0	0	99,300
0348-00	Fed	10.80	685,400	178,600	5,000	72,000	0	941,000
Federal Grant			685,400	178,600	5,000	72,000	0	941,000
<b>Totals:</b>		57.00	3,633,600	2,194,100	141,900	122,200	0	6,091,800

### Difference: Actual Expenditures minus Total Appropriation

0001-00	Gen		(600)	(269,500)	33,200	0	0	(236,900)
General			0.0%	(16.0%)	56.0%	0.0%	N/A	(5.9%)
0349-00	Ded		(284,700)	(294,200)	36,200	18,600	0	(524,100)
Miscellaneous Revenue			(37.6%)	(40.6%)	441.5%	N/A	N/A	(35.2%)
0450-75	Ded		(8,100)	(19,200)	0	0	0	(27,300)
Records Management Service			(5.1%)	(12.7%)	N/A	N/A	N/A	(8.8%)
0481-09	Ded		(4,700)	(20,100)	0	0	0	(24,800)
Capitol Commission Operating			(6.7%)	(37.6%)	N/A	N/A	N/A	(20.0%)
0348-00	Fed		(311,800)	(298,500)	5,000	(58,000)	0	(663,300)
Federal Grant			(31.3%)	(62.6%)	N/A	(44.6%)	N/A	(41.3%)
<b>Difference From Total Approp</b>			<b>(609,900)</b>	<b>(901,500)</b>	<b>74,400</b>	<b>(39,400)</b>	<b>0</b>	<b>(1,476,400)</b>
<b>Percent Diff From Total Approp</b>			<b>(14.4%)</b>	<b>(29.1%)</b>	<b>110.2%</b>	<b>(24.4%)</b>	<b>N/A</b>	<b>(19.5%)</b>

# Idaho State Historical Society

Analyst: Randolph

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2021 Original Appropriation</b>	<b>57.00</b>	<b>3,864,300</b>	<b>8,415,000</b>	<b>57.00</b>	<b>3,864,300</b>	<b>8,415,000</b>
Executive Holdback	0.00	(193,200)	(193,200)	0.00	(193,200)	(193,200)
Noncognizable Funds and Transfers	0.00	0	266,600	0.00	0	266,600
<b>FY 2021 Estimated Expenditures</b>	<b>57.00</b>	<b>3,671,100</b>	<b>8,488,400</b>	<b>57.00</b>	<b>3,671,100</b>	<b>8,488,400</b>
Removal of Onetime Expenditures	0.00	0	(650,300)	0.00	0	(916,900)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions	0.00	193,200	193,200	0.00	193,200	193,200
<b>FY 2022 Base</b>	<b>57.00</b>	<b>3,864,300</b>	<b>8,031,300</b>	<b>57.00</b>	<b>3,864,300</b>	<b>7,764,700</b>
Benefit Costs	0.00	51,200	90,000	0.00	5,900	10,400
Replacement Items	0.00	0	26,600	0.00	0	26,600
Statewide Cost Allocation	0.00	16,000	16,600	0.00	16,000	16,600
Change in Employee Compensation	0.00	19,500	36,600	0.00	37,500	67,200
<b>FY 2022 Total</b>	<b>57.00</b>	<b>3,951,000</b>	<b>8,201,100</b>	<b>57.00</b>	<b>3,923,700</b>	<b>7,885,500</b>
Change from Original Appropriation	0.00	86,700	(213,900)	0.00	59,400	(529,500)
% Change from Original Appropriation		2.2%	(2.5%)		1.5%	(6.3%)

# Idaho State Historical Society

Analyst: Randolph

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2021 Original Appropriation</b>					
The Legislature funded <b>three line items for FY 2020</b> . These included a net zero transfer of \$181,500 from federal funds to dedicated funds to correct an audit finding; \$700,000 for a new technology system, the Idaho Cultural Resource System (ICRIS); and \$250,000 for exhibits, interpretive signs, and scholarships. Also included was a 2% General Fund reduction and this agency's share of the statewide adjustments for funding at the Office of Information Technology Services.					
	57.00	3,864,300	3,114,700	1,436,000	8,415,000

## Executive Holdback

This adjustment reflects a 5% temporary reduction in General Fund spending authority (holdback) for FY 2021 issued through Executive Order No. 2020-14. This reduction is restored as a base adjustment in FY 2022, below.

Agency Request	0.00	(193,200)	0	0	(193,200)
Governor's Recommendation	0.00	(193,200)	0	0	(193,200)

## Noncognizable Funds and Transfers

This item reflects the CARES Act funding received by the agency through grant applications to the Institute of Museum and Library Services and the National Endowment for the Humanities to maintain humanities positions at the Old Idaho Penitentiary that depend on admissions.

Agency Request	0.00	0	0	266,600	266,600
Governor's Recommendation	0.00	0	0	266,600	266,600

## FY 2021 Estimated Expenditures

Agency Request	57.00	3,671,100	3,114,700	1,702,600	8,488,400
Governor's Recommendation	57.00	3,671,100	3,114,700	1,702,600	8,488,400

## Removal of Onetime Expenditures

Removes onetime expenditures for replacement items and onetime line items appropriated in FY 2021.

Agency Request	0.00	0	(650,300)	0	(650,300)
Governor's Recommendation	0.00	0	(650,300)	(266,600)	(916,900)

## Base Adjustments

This action reverses a line item authorized by the Legislature on a onetime basis to correct an audit finding regarding the amount of cash in federal funds. This action was made known to the Legislature during last session.

Agency Request	0.00	0	(181,500)	181,500	0
Governor's Recommendation	0.00	0	(181,500)	181,500	0

## Restore Rescissions

This adjustment restores the 5% General Fund holdback removed as a current year expenditure adjustment, above.

Agency Request	0.00	193,200	0	0	193,200
Governor's Recommendation	0.00	193,200	0	0	193,200

## FY 2022 Base

Agency Request	57.00	3,864,300	2,282,900	1,884,100	8,031,300
Governor's Recommendation	57.00	3,864,300	2,282,900	1,617,500	7,764,700

## Benefit Costs

Employer-paid benefit changes include an 11% increase (or \$1,280 per eligible FTP) for health insurance, bringing the total appropriation to \$12,930 per FTP. Also included is a restoration of the unemployment insurance rate, a partial restoration of the unused sick leave rate, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	51,200	20,400	18,400	90,000
----------------	------	--------	--------	--------	--------

*The Governor recommends no increase for health insurance due to fewer claims than expected and a one-year holiday for employers who contribute to the PERSI-managed sick leave plan.*

Governor's Recommendation	0.00	5,900	2,200	2,300	10,400
---------------------------	------	-------	-------	-------	--------

# Idaho State Historical Society

Analyst: Randolph

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
-------------------------	-----	---------	-----------	---------	-------

## Replacement Items

The agency requests \$26,600 in dedicated funds to replace 24 laptop, tablet, and desktop computers, 25 monitors, two desktop printers, and one copier printer. These replacements are in line with the agency's IT plan.

Agency Request	0.00	0	26,600	0	26,600
Governor's Recommendation	0.00	0	26,600	0	26,600

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$2,300, risk management costs will increase by \$15,400, State Controller fees will increase by \$2,800, and Office of Information Technology Services billings will increase by \$700, for a net increase of \$16,600.

Agency Request	0.00	16,000	500	100	16,600
Governor's Recommendation	0.00	16,000	500	100	16,600

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	19,500	8,600	8,500	36,600
----------------	------	--------	-------	-------	--------

The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	37,500	13,100	16,600	67,200
---------------------------	------	--------	--------	--------	--------

## FY 2022 Total

Agency Request	57.00	3,951,000	2,339,000	1,911,100	8,201,100
Governor's Recommendation	57.00	3,923,700	2,325,300	1,636,500	7,885,500

## Agency Request

Change from Original App	0.00	86,700	(775,700)	475,100	(213,900)
% Change from Original App	0.0%	2.2%	(24.9%)	33.1%	(2.5%)

## Governor's Recommendation

Change from Original App	0.00	59,400	(789,400)	200,500	(529,500)
% Change from Original App	0.0%	1.5%	(25.3%)	14.0%	(6.3%)